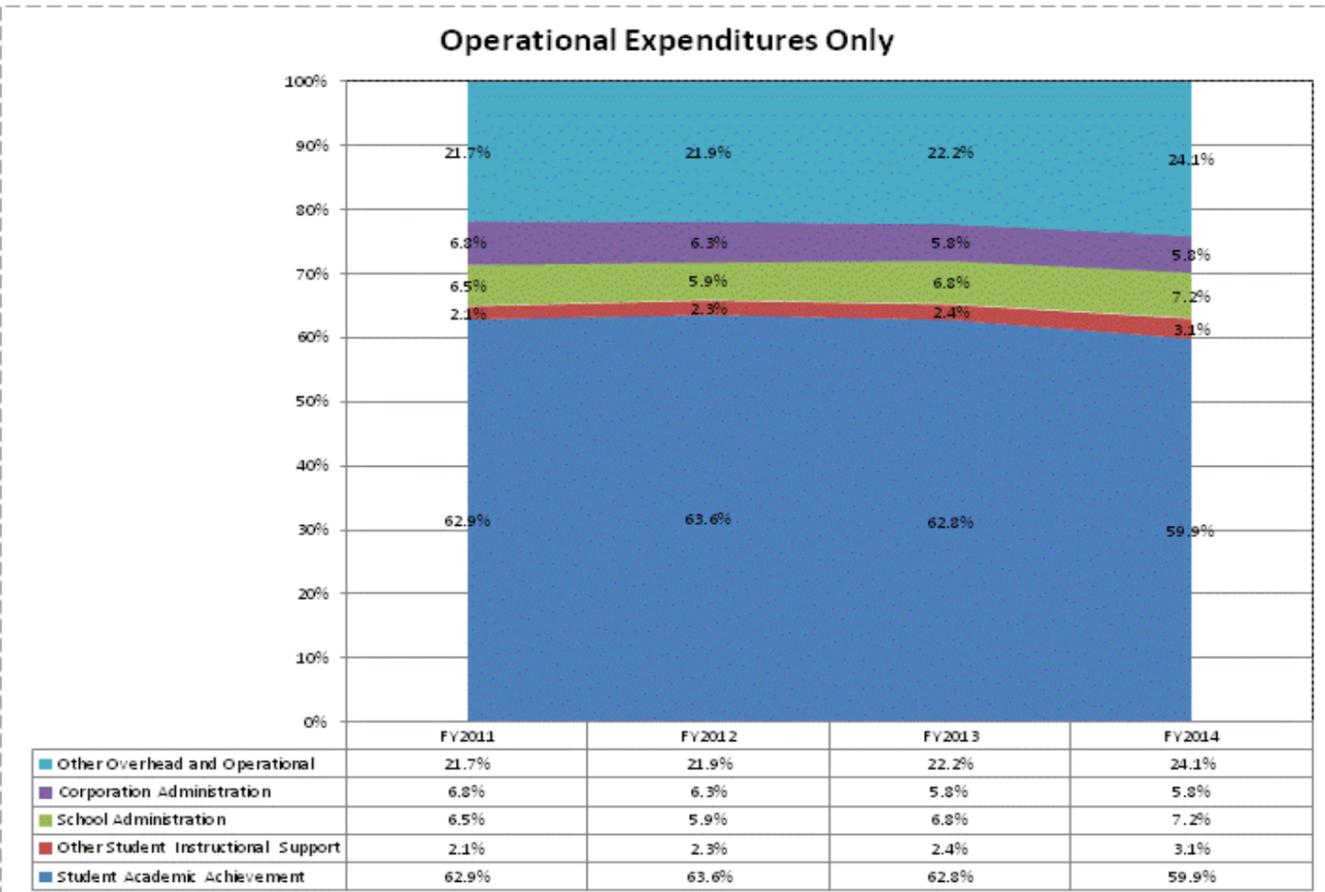
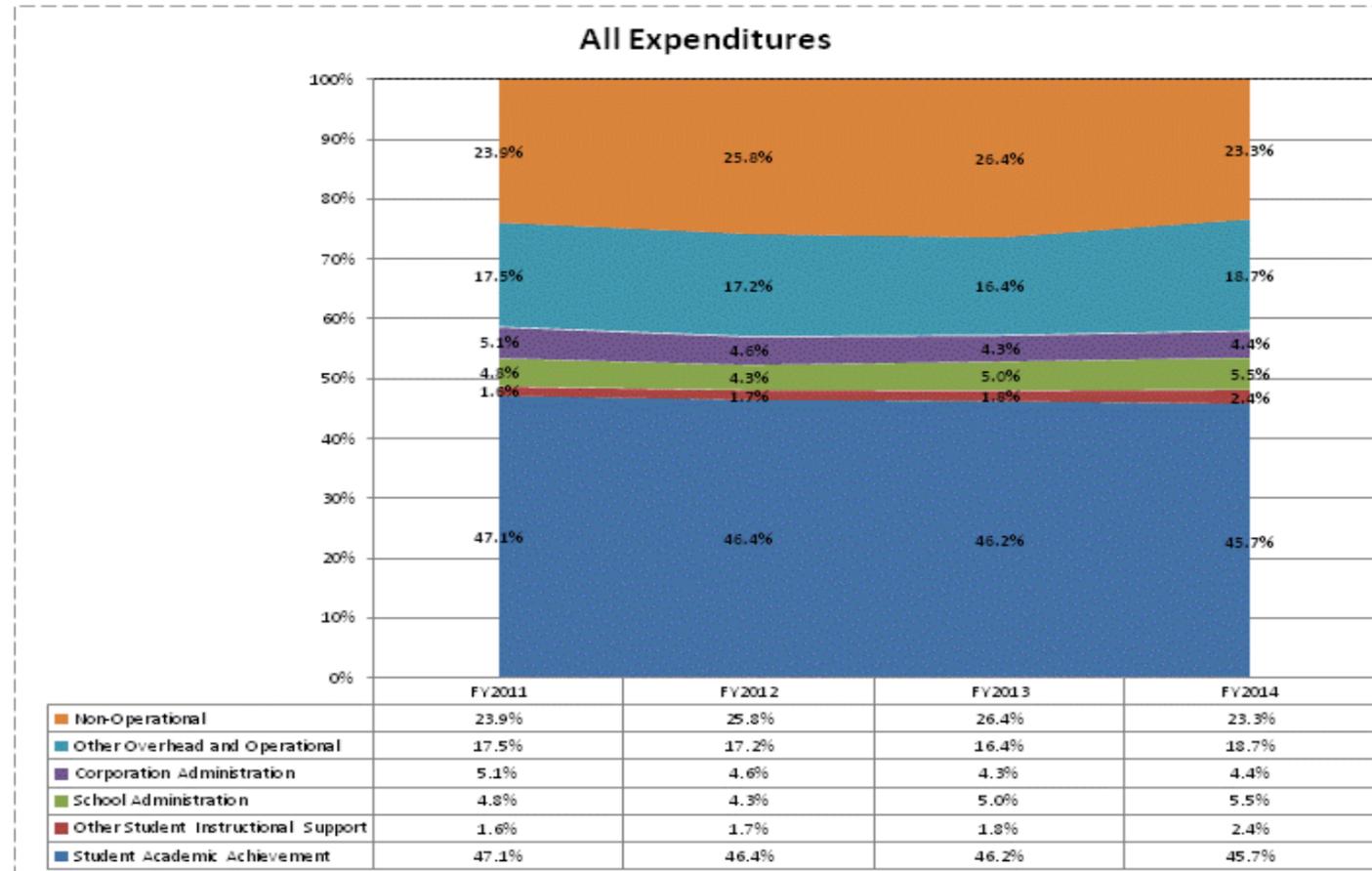


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Baugo Community Schools (2260)**

Baugo Community Schools (2260)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,538,326	49.9%	\$9,125,483	45.3%	\$9,351,162	46.2%	\$8,959,138	45.7%
Student Instructional Support	\$1,002,273	5.2%	\$1,185,767	5.9%	\$1,370,916	6.8%	\$1,541,365	7.9%
Overhead and Operational Nonoperational	\$3,790,290	19.8%	\$4,554,616	22.6%	\$4,181,938	20.7%	\$4,523,413	23.1%
Nonoperational	\$4,800,429	25.1%	\$5,268,666	26.2%	\$5,346,250	26.4%	\$4,574,860	23.3%
<b>Grand Total</b>	<b>\$19,131,319</b>		<b>\$20,134,532</b>		<b>\$20,250,267</b>		<b>\$19,598,776</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	55.1%	51.2%	52.9%	53.6%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Baugo Community Schools (2260)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$158,984	\$263,236	\$238,382	N/A	50%	-9%
11100 Regular Programs; Elementary	\$2,188,513	\$3,360,971	\$3,108,871	\$2,948,385	35%	-12%	-5%
11200 Regular Programs; Middle/Junior High	\$822,466	\$1,183,508	\$913,637	\$880,500	7%	-26%	-4%
11300 Regular Programs; High School	\$1,330,144	\$2,047,084	\$1,672,048	\$1,753,251	32%	-14%	5%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$173,598	\$168,809	N/A	N/A	-3%
11430 Vocational Education; Distributive Education	\$53,474	\$61,087	\$93,434	\$94,578	77%	55%	1%
11450 Vocational Education; Consumer and Homemaking	\$0	\$58,613	\$0	\$35,163	N/A	-40%	N/A
11460 Vocational Education; Occupational Home Economics	\$55,716	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$7,099	\$4,300	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$62,099	\$54	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,893	\$55,351	\$22,973	N/A	-26%	-58%
12210 Mental Disabilities; Mild Mental Disabilities	\$553,994	\$660,674	\$724,542	\$830,858	50%	26%	15%
12350 Physical Impairment; Homebound	\$2,511	\$9,756	\$0	\$15	-99%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$0	\$0	\$5,201	\$3,211	N/A	N/A	-38%
12710 Equal Opportunity At Risk	\$173,465	\$179,606	\$172,752	\$0	-100%	-100%	-100%
12900 Other Special Programs	\$0	\$85,325	\$0	\$0	N/A	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$1,133	\$0	N/A	N/A	-100%
14100 Summer School Programs; Elementary	\$0	\$0	\$4,906	\$3,939	N/A	N/A	-20%
14300 Summer School Programs; High School	\$17,189	\$49,096	\$0	\$0	-100%	-100%	N/A
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$26,529	\$42,862	N/A	N/A	62%
16100 Remediation Testing	\$69,488	\$0	\$2,020	\$686	-99%	N/A	-66%
16200 Preventive Remediation	\$0	\$33,360	\$251,290	\$269,222	N/A	> 500%	7%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$18,657	\$103,874	\$129,641	N/A	> 500%	25%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$98,952	\$184,068	\$142,714	\$149,798	51%	-19%	5%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$647,487	\$0	\$25,598	\$10,000	-98%	N/A	-61%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$467,387	\$717,647	\$689,524	N/A	48%	-4%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$6,277	\$4,987	N/A	N/A	-21%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$22,572	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,023	\$0	\$98,684	\$83,725	> 500%	N/A	-15%
22130 Improvement of Instruction; Instructional Staff Training	\$3,658	\$322	\$4,553	\$0	-100%	-100%	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$7,695	\$1,200	N/A	N/A	-84%
22220 Library/Media Services; School Library	\$125,644	\$141,171	\$140,137	\$143,593	14%	2%	2%
22230 Library/Media Services; Audiovisual	\$5,355	\$3,917	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$83,922	\$84,495	\$86,272	N/A	3%	2%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$98,902	\$103,134	N/A	N/A	4%
22360 Instruction, Related Technology; Network Support	\$153,566	\$112,316	\$83,886	\$82,696	-46%	-26%	-1%
22400 Academic Student Assessment	\$0	\$0	\$6,096	\$3,300	N/A	N/A	-46%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$20,215	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$136,859	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$173,764	\$323,203	\$65,745	N/A	-62%	-80%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$25,877	\$16,646	\$38,855	\$69,903	170%	320%	80%
26497 2007 Account Code - Teachers Retirement Fund	\$330,383	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$6,866,962</b>	<b>\$9,125,483</b>	<b>\$9,351,162</b>	<b>\$8,959,138</b>	<b>30%</b>	<b>-2%</b>	<b>-4%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$1,813	\$20,431	\$36,742	\$27,741	> 500%	36%	-24%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$25,000	\$25,000	N/A	N/A	0%
21220 Guidance Services; Counseling Services	\$122,814	\$111,851	\$139,278	\$116,438	-5%	4%	-16%
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$42,301	\$189,201	N/A	N/A	347%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Baugo Community Schools (2260)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21340 Health Services; Nurse Services	\$79,942	\$116,522	\$116,518	\$107,349	34%	-8%	-8%
21420 Psychological Testing	\$0	\$0	\$800	\$0	N/A	N/A	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$999	\$0	\$0	\$0	-100%	N/A	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$1,858	\$1,497	N/A	N/A	-19%
24100 Office of The Principal	\$579,503	\$836,197	\$884,663	\$894,462	54%	7%	1%
24900 Other Support Services, School Administration	\$0	\$100,767	\$123,757	\$179,678	N/A	78%	45%
<b>Student Instructional Support Total</b>	<b>\$785,072</b>	<b>\$1,185,767</b>	<b>\$1,370,916</b>	<b>\$1,541,365</b>	<b>96%</b>	<b>30%</b>	<b>12%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$10,120	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$12,354	\$23,625	\$21,461	\$21,775	76%	-8%	1%
23160 Board of Education; Promotion Expenses	\$1,969	\$0	\$0	\$0	-100%	N/A	N/A
23190 Board of Education; Other Governing Body Services	\$5,040	\$19,330	\$17,984	\$25,768	411%	33%	43%
23210 Executive Administration; Office of The Superintendent	\$137,475	\$595,752	\$339,310	\$338,319	146%	-43%	0%
23220 Executive Administration; Community Relations	\$15,397	\$722	\$8,624	\$17,919	16%	> 500%	108%
23230 Executive Administration; Staff Relations and Negotiations	\$27,730	\$24,893	\$32,346	\$32,643	18%	31%	1%
23290 Executive Administration; Other Executive Administration Services	\$2,373	\$33,000	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$68,208	\$147,367	\$165,433	\$148,168	117%	1%	-10%
25120 Fiscal Services; Service Area Direction	\$146,075	\$13,362	\$44,903	\$45,428	-69%	240%	1%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$49,403	\$74,376	\$66,745	N/A	35%	-10%
25150 Fiscal Services; Payroll Services	\$43,674	\$30,386	\$30,943	\$47,600	9%	57%	54%
25160 Fiscal Services; Financial Accounting	\$979	\$31,637	\$34,559	\$34,067	> 500%	8%	-1%
25191 Other Fiscal Services; Refund of Revenue	\$9,587	\$10,532	\$8,317	\$6,242	-35%	-41%	-25%
25192 Other Fiscal Services; Petty Cash	\$400	\$655	\$250	\$51	-87%	-92%	-80%
25193 Other Fiscal Services; Printed Forms	\$1,434	\$1,572	\$680	\$831	-42%	-47%	22%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,243	\$1,807	\$3,677	\$4,481	261%	148%	22%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$160	\$0	N/A	N/A	-100%
25300 Printing, Publishing, and Duplicating Services	\$2,744	\$2,304	\$0	\$0	-100%	-100%	N/A
25750 Personnel Services; Health Services	\$11,946	\$11,353	\$1,429	\$1,927	-84%	-83%	35%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$2,280	\$0	N/A	N/A	-100%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$4,970	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$2,280	\$0	N/A	N/A	-100%
25890 Other Technology Services	\$0	\$30,137	\$18,887	\$18,264	N/A	-39%	-3%
25920 Ditch Assessments	\$0	\$5,284	\$3,737	\$5,802	N/A	10%	55%
25990 Other Support Services, Central	\$0	\$0	\$50,112	\$40,349	N/A	N/A	-19%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,279	\$162,490	\$173,052	\$137,184	217%	-16%	-21%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,172,231	\$1,225,539	\$1,094,264	\$1,190,270	2%	-3%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,715	\$9,667	\$2,702	\$24,686	220%	155%	> 500%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$242,732	\$227,181	\$227,099	\$331,338	37%	46%	46%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,118	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$11,060	\$10,200	\$15,989	\$18,637	69%	83%	17%
26700 Operation and Maintenance of Plant Services; Insurance	\$139,512	\$143,116	\$186,339	\$217,664	56%	52%	17%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$31,127	\$0	\$2,705	N/A	-91%	N/A
27010 Student Transportation; Service Area Direction	\$30,284	\$60,495	\$37,795	\$40,910	35%	-32%	8%
27100 Student Transportation; Vehicle Operation	\$160,320	\$210,616	\$247,958	\$276,828	73%	31%	12%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$6,205	\$6,525	N/A	N/A	5%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$54,677	\$73,419	\$111,332	\$163,350	199%	122%	47%
27400 Student Transportation; Purchase of School Buses	\$133,000	\$197,507	\$0	\$54,994	-59%	-72%	N/A
27500 Student Transportation; Insurance on Buses	\$476	\$0	\$0	\$0	-100%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$548,487	\$562,402	\$425,058	\$429,862	-22%	-24%	1%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Baugo Community Schools (2260)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$18,699	\$15,122	N/A	N/A	-19%
31100 Food Services Operations; Service Area Direction	\$32,034	\$50,124	\$46,410	\$38,791	21%	-23%	-16%
31200 Food Services Operations; Food Preparation and Dispensing	\$187,192	\$285,621	\$337,900	\$319,645	71%	12%	-5%
31400 Food Services Operations; Food Purchases	\$182,789	\$252,573	\$354,574	\$321,347	76%	27%	-9%
31900 Other Food Services	\$15,297	\$19,418	\$34,815	\$72,208	372%	272%	107%
<b>Overhead and Operational Total</b>	<b>\$3,460,952</b>	<b>\$4,554,616</b>	<b>\$4,181,938</b>	<b>\$4,523,413</b>	<b>31%</b>	<b>-1%</b>	<b>8%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$500	\$4,564	N/A	N/A	> 500%
33200 Community Recreation	\$0	\$42,037	\$0	\$20,554	N/A	-51%	N/A
33300 Civic Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$228,867	\$193,761	\$176,801	\$202,386	-12%	4%	14%
33990 Other Community Services; Other	\$0	\$3,585	\$4,160	\$3,726	N/A	4%	-10%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$79,877	\$62,313	N/A	N/A	-22%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$43,080	\$456,759	\$315,740	\$8,745	-80%	-98%	-97%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$434,498	\$237,398	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$45,827	\$1,012	N/A	N/A	-98%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$194,101	\$319,133	\$223,116	\$226,337	17%	-29%	1%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$395,438	\$44,660	N/A	N/A	-89%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$341,865	\$237,748	\$356,177	\$318,636	-7%	34%	-11%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$18,962	\$79,195	\$40,158	\$0	-100%	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$1,572,879	\$180,000	\$715,175	\$729,400	-54%	305%	2%
52100 Debt Services; Interest on Debt; Bonds	\$145,071	\$46,593	\$57,918	\$51,771	-64%	11%	-11%
52200 Debt Services; Interest on Debt; Temporary Loans	\$45,914	\$89,524	\$10,662	\$7,557	-84%	-92%	-29%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,556,590	\$1,777,500	\$1,685,000	\$1,725,000	11%	-3%	2%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$75,810	\$1,491,573	\$1,239,700	\$1,168,200	> 500%	-22%	-6%
54200 Common School Fund; Principal	\$77,190	\$103,882	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$1,050	\$8,478	\$0	\$0	-100%	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$0	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$2,500	\$1,500	\$0	\$0	-100%	-100%	N/A
<b>Nonoperational Total</b>	<b>\$4,738,377</b>	<b>\$5,268,666</b>	<b>\$5,346,250</b>	<b>\$4,574,860</b>	<b>-3%</b>	<b>-13%</b>	<b>-14%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$109,909	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$576,343	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,320,939	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,050	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,269,715	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$3,279,956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>